

(c) The tax imposed on gross sales in Article V of this act shall not apply to the retail sales of gasoline on which a gross sales tax in a larger amount has been paid.

Gross sales tax
on gasoline.

(d) Counties, cities, and towns may levy a license tax on each place of business located therein under this sub-section not in excess of one-fourth of that levied by the State.

Counties, cities
and towns may tax.

2. Motorcycle dealers:

Tax on motorcycle
dealers.

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	\$15.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$25.00
In cities or towns of 20,000 and less than 30,000 population	\$30.00
In cities or towns of 30,000 population or more	\$40.00

Tax graduated
according to
population.

(a) A motorcycle dealer paying the license tax under this sub-section may buy, sell and/or deal in bicycles and bicycle supplies without the payment of an additional license tax.

Dealing in bicycles
allowed under
this tax.

(b) No additional license tax shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this sub-section.

No tax on em-
ployees and sales-
men.

(c) No motorcycle dealer shall be issued dealer's tags until the license tax levied under this sub-section has been paid.

No tags issued till
payment of tax.

(d) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this sub-section, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Counties, cities
and towns may tax.

3. Automotive equipment and supply dealers at wholesale:

Tax on equipment
dealers.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Com-